

Tax Bulletin

Tax Bulletin 2-07

Effective Date: April 1, 2007

Re: Utah County Imposes Tax to Fund Highways, Fixed Guideways, or Systems for Public Transit

Title 59, Chapter 12, Part 15 of the Utah Code allows a county legislative body that has not imposed a sales tax under Section 59-12-502 to impose a county sales and use tax of .25 percent to fund highways, fixed guideways, or systems for public transit in that municipality, subject to approval by voters.

The voters of Utah County have approved the imposition of the .25 percent tax and the county's legislative body has elected to impose, by ordinance, this tax for transactions occurring in Utah County on or after April 1, 2007.

Effective April 1, 2007, vendors in Utah County must collect the additional .25 percent sales tax on all taxable transactions occurring in Utah County. This .25 percent tax is in addition to any other applicable sales and use taxes.

The increased tax rate will be reflected on sales tax returns beginning with the April monthly period (for monthly filers), the April-June quarterly period (for quarterly filers), and the January-December annual period (for annual filers).

QUESTIONS...



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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.
For the most current guidance relating to state and local taxation, including
local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.**



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